

EXHIBIT A

Certifications of Compliance With Administrative Order M-389

GODFREY & KAHN, S.C.
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Katherine Stadler
Brady C. Williamson

Attorneys for the Fee Committee

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11
	:	
LEHMAN BROTHERS HOLDINGS, INC. <i>et al.</i>,	:	Case No. 08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
-----	x	

**GODFREY & KAHN, S.C., COUNSEL TO THE FEE COMMITTEE,
CERTIFICATION OF COMPLIANCE WITH THE AMENDED GUIDELINES,
PURSUANT TO ADMINISTRATIVE ORDER M-389, FOR THE SECOND INTERIM
FEE APPLICATION OF THE FEE COMMITTEE CHAIR AND GODFREY & KAHN,
S.C. FOR SERVICES RENDERED FROM MAY 1, 2011 THROUGH AUGUST 31, 2011,
AND REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES
INCURRED FROM AUGUST 31, 2011 TO FEBRUARY 29, 2012**

I, Brady C. Williamson, hereby certify that:

1. I am a shareholder of Godfrey & Kahn, S.C. (“**Godfrey & Kahn**”), which has been retained and serves as counsel to the Fee Committee in the above-captioned matter.
2. I have reviewed the *Second Consolidated Application of Richard A. Gitlin, Fee Committee Chair, and Godfrey & Kahn, S.C., Counsel to the Fee Committee, for Retroactive and Interim Allowance of Fixed Fee Compensation for Professional Services Rendered from May 1,*

*2011 Through August 31, 2011 and Reimbursement of Actual and Necessary Expenses Incurred from August 31, 2011 to February 29, 2012 (the “**Application**”).*

3. I make this certification pursuant to Administrative Order M-389, *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases* (the “**Amended Guidelines**”).

4. I hereby certify that:

A. I have read the accompanying Application and, to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Application for work performed and expenses incurred by Godfrey & Kahn as counsel to the Fee Committee fall within the Amended Guidelines and the United States Trustee Guidelines, 28 C.F.R. Part 58, Appendix A (collectively, the “**Guidelines**”);

B. Except to the extent that fees or disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by Godfrey & Kahn and generally accepted by our clients. In some instances, expenses have been billed at rates lower than generally applicable to Godfrey & Kahn clients;

C. In providing a reimbursable service or expense, Godfrey & Kahn does not make a profit on the service or expense, whether the service or incurred expense is provided by Godfrey & Kahn, or through a third-party;

D. The professionals in this case, almost without exception, have applied for and received each month 80 percent of the professional fees and 100 percent of their expenses each month (subject to interim and final review and approval).

E. Pursuant to the terms of the Amended Fee Protocol and the *Order Authorizing the Employment and Retention of Godfrey & Kahn, S.C. as Counsel to the Fee Committee Nunc Pro Tunc as of January 24, 2011* [Docket No. 15663], Richard Gitlin, as Chair of the Fee Committee, and Godfrey & Kahn, together, have received a \$250,000 per month fixed payment for May, June, July and August (and thereafter). All interested parties, including the U.S. Trustee, the Debtors and their counsel, and the Creditors' Committee counsel have received this fee application and the related materials at least 21 days before the date for any objection; and,

F. I have reviewed, without charge to the estate, each time entry for the period from May 1, 2011 through August 31, 2011 reflected in the exhibits accompanying this application.

Dated: Madison, Wisconsin
May 3, 2012.

GODFREY & KAHN, S.C.

By: /s/ Brady C. Williamson
Brady C. Williamson (BW 2549)

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In re	:	Chapter 11
	:	
LEHMAN BROTHERS HOLDINGS, INC. et al.,	:	Case No. 08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
-----	x	

**FEE COMMITTEE CHAIR RICHARD A. GITLIN'S CERTIFICATION OF
COMPLIANCE WITH THE AMENDED GUIDELINES, PURSUANT TO
ADMINISTRATIVE ORDER M-389, FOR THE SECOND INTERIM FEE
APPLICATION OF THE FEE COMMITTEE CHAIR AND GODFREY & KAHN, S.C.
FOR SERVICES RENDERED FROM MAY 1, 2011 THROUGH AUGUST 31, 2011, AND
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES
INCURRED FROM AUGUST 31, 2011 TO FEBRUARY 29, 2012**

I, Richard A. Gitlin, hereby certify that:

1. On January 24, 2011, I was appointed as the successor Independent Member and Chair of the Fee Committee.

2. Because I have not been retained as a professional pursuant to section 327 of the Bankruptcy Code, I do not believe that I am required to file this certification of compliance. However, I submit this certification for the purposes of transparency and completeness.

3. I have reviewed the *Second Consolidated Application of Richard A. Gitlin, Fee Committee Chair, and Godfrey & Kahn, S.C., Counsel to the Fee Committee, for Retroactive and Interim Allowance of Fixed Fee Compensation for Professional Services Rendered from May 1, 2011 Through August 31, 2011 and Reimbursement of Actual and Necessary Expenses Incurred from August 31, 2011 to February 29, 2012* (the “**Application**”).

4. I make this certification pursuant to Administrative Order M-389, *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases* (the “**Amended Guidelines**”).

5. I hereby certify that:

A. I have read the accompanying Application and, to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Application for work performed and expenses incurred in the performance of my duties as Chair fall within the Amended Guidelines and the United States Trustee Guidelines, 28 C.F.R. Part 58, Appendix A (collectively, the “**Guidelines**”);

B. Except to the extent that fees or disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at rates and in accordance with practices customarily employed by me and generally accepted by my clients and, in the Southern District of New York, for Debtors and proceedings similarly situated to this one;

C. In providing a reimbursable service or expense, I have not made a profit on the service or expense, whether I provide the service or incur the expense myself, or it is provided through a third-party;

D. The professionals in this case, almost without exception, have applied for and received each month 80 percent of the professional fees and 100 percent of their expenses each month (subject to interim and final review and approval).

E. Pursuant to the terms of the Amended Fee Protocol and the *Order Authorizing the Employment and Retention of Godfrey & Kahn, S.C. as Counsel to the Fee Committee Nunc Pro Tunc as of January 24, 2011* [Docket No. 15663], Godfrey & Kahn and I, together, have received a \$250,000 per month fixed payment for May, June, July and August (and thereafter). All interested parties, including the U.S. Trustee, the Debtors and their counsel, and the Creditors' Committee counsel have received this fee application and the related materials at least 21 days before the date for any objection; and,

F. I have reviewed, without charge to the estate, each time entry for the period from May 1, 2011 through August 31, 2011 reflected in the exhibits accompanying this Application.

Dated: Delray Beach, Florida
May 4, 2012.

GITLIN & COMPANY LLC

By: /s/ Richard A. Gitlin
Richard A. Gitlin

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Fee Committee Chair